

Paras Madho
Manager
Securities Operations

New York Stock Exchange, Inc.
20 Broad Street
New York, NY 10005



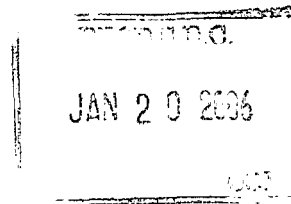
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Cert NYS

January 20, 2006



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Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, USB Capital VIII, 6.35% Trust Preferred Securities of USB Capital VIII (and the Guarantee of U.S. Bancorp with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on January 20, 2006. Tentative listing date – January 24, 2006.

Sincerely,

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